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LOS ANGELES MEMORIAL COLISEUM COMMISSION &  
LOS ANGELES MEMORIAL COLISEUM ASSOCIATION

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Los Angeles Superior Court

FEB 14 2013

John A. Clarke, Executive Officer/Clerk  
By SHAUNYA WESLEY, Deputy

SUPERIOR COURT OF THE STATE OF CALIFORNIA  
COUNTY OF LOS ANGELES — CENTRAL DISTRICT

LOS ANGELES MEMORIAL COLISEUM  
COMMISSION, a public entity organized and  
operating under the Joint Exercise of  
Powers Act, and LOS ANGELES MEMORIAL  
COLISEUM ASSOCIATION, a California non-  
profit public benefit corporation,

Plaintiffs,

v.

SINGERLEWAK, a California Limited  
Liability Partnership; and DOES 1 through  
100,

Defendants.

Case No.

**BC501112**

**COMPLAINT FOR DAMAGES FOR  
NEGLIGENCE, GROSS NEGLIGENCE,  
AND BREACH OF FIDUCIARY DUTY**

**INTRODUCTION**

1. This lawsuit concerns breaches of obligations to the Los Angeles Memorial Coliseum Commission ("the Commission") and the Los Angeles Memorial Coliseum Association ("the Association") (collectively, "Plaintiffs") committed by Defendant SingerLewak, LLP ("SingerLewak"), Plaintiffs' auditor and a firm of certified public accountants.

2. The Commission is a public entity governed by a nine-person Commission whose Commissioners are appointed by the County of Los Angeles, the City of Los Angeles, and the State of California. The Association is owned and controlled by the Commission and serves as a

1 vehicle to provide food and beverage and other services for the public who attend events at the  
2 storied Los Angeles Memorial Coliseum and Sports Arena.

3 3. As detailed below, SingerLewak performed auditing and accounting services  
4 during critical years for the Plaintiffs from 2007 through 2011. SingerLewak's auditing and  
5 accounting services for the Plaintiffs were performed in a dilatory and grossly negligent fashion,  
6 and in violation of auditing and accounting principles and standards, causing Plaintiffs to be  
7 damaged in an amount in excess of \$11,000,000.

8 4. SingerLewak's obligations as an auditor performing audits in accordance with  
9 generally accepted auditing standards require it to know its audit clients and their businesses, and  
10 to plan audits and assess the financial risks to its clients in a professional manner designed to  
11 obtain reasonable assurance as to whether the clients' financial statements are free of material  
12 misstatement, whether caused by fraud or error.

13 5. In the engagement for the Plaintiffs, SingerLewak's audit planning and risk  
14 assessment were incomplete and insufficient, and the accounting firm's use of substantive testing  
15 procedures was inadequate. The firm could have and should have alerted the Plaintiffs to  
16 material errors in their financial statements during each of the years 2007 through 2011, which in  
17 isolation and in the aggregate would have caused the Plaintiffs to take different decisions in the  
18 governance and oversight of the Plaintiffs' facilities, and would have caused the Plaintiffs to  
19 discover the fraud being perpetrated upon them by corrupt former management employees and  
20 complicit, corrupt promoters of events at the Los Angeles Memorial Coliseum and Sports Arena.

21 6. SingerLewak's incompetent auditing and accounting services effectively protected  
22 the corrupt former employees and promoters. Its grossly insufficient management letters and  
23 disclosures to the Commission and the Association, especially regarding the Plaintiffs' internal  
24 control environment, left the Commissioners and the Association's Board under the control of the  
25 corrupt former management employees for necessary information on the operations and events  
26 affecting the Plaintiffs and their business activities.

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1 **PARTIES**

2 7. Plaintiff the Commission is a public entity organized and operating under the  
3 California Joint Exercise of Powers Act, and is located and doing business in the County of Los  
4 Angeles in the State of California.

5 8. Plaintiff the Association is a California non-profit public benefit corporation,  
6 which was created by the Commission pursuant to the Joint Exercise of Powers Act, and is  
7 controlled by and under the direction of the Commission. It is operated as a public entity, and is  
8 located and doing business in the County of Los Angeles in the State of California.

9 9. Defendant SingerLewak is a California Limited Liability Partnership that is  
10 located and doing business in the County of Los Angeles in the State of California.

11 10. Plaintiffs are unaware of the true names and capacities of the Defendants sued  
12 herein as Does 1 through 100 and therefore sue these Defendants by such fictitious names.  
13 Plaintiffs are informed and believe, and on that basis allege, that each of the fictitious Doe  
14 Defendants is responsible in some manner for the damages suffered by the Plaintiffs, including,  
15 without limitation, as partners of Defendant SingerLewak. Plaintiffs will amend this Complaint  
16 to allege the true names and capacities of such fictitiously named Defendants when the same are  
17 ascertained. References in this Complaint to the "Defendants" or to "SingerLewak" include  
18 references to the named Defendant and Does 1 through 100 except where the context clearly  
19 indicates otherwise.

20 11. Plaintiffs allege that, as to each cause of action with regard to the named and Doe  
21 Defendants set forth therein, each of said Defendants at times acted together to cause injury or  
22 harm to one or both of the Plaintiffs.

23 **VENUE AND JURISDICTION**

24 12. The accounting and auditing services that are the subject matter of this Complaint  
25 were performed in the County of Los Angeles.

26 13. The Complaint involves damages in excess of \$25,000.

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**GENERAL ALLEGATIONS**

14. Beginning in 2007, Plaintiffs contracted for SingerLewak to provide certain auditing and accounting services concerning Plaintiffs' business and operations, including the auditing of fiscal year-end financial statements. SingerLewak knew Plaintiffs would be using and relying upon its auditing and accounting services, and intended Plaintiffs to rely on the services.

15. SingerLewak held itself out to the public as a firm of certified public accountants and auditors and otherwise represented to Plaintiffs that it possessed the requisite knowledge, skill, and expertise to perform the auditing and accounting services that Plaintiffs hired it to perform for them as public entities in the State of California.

16. SingerLewak audited Plaintiffs' year-end financial statements for Plaintiffs' fiscal years ending June 30, 2007, June 30, 2008, June 30, 2009, and June 30, 2010. SingerLewak staffed the audit team with young and inexperienced auditors. Further, Jeff Holt, SingerLewak's audit partner, who was responsible for, among other things, overseeing SingerLewak's work for Plaintiffs, performed his duties carelessly and without due regard for the effects of his errors and omissions.

17. SingerLewak began the audit of Plaintiffs' year-end financial statements for Plaintiffs' fiscal year ending June 30, 2011, but Plaintiffs directed SingerLewak to cease all of its work in late 2011 when certain errors and omissions described below were first discovered.

18. In or about November 2010, Plaintiffs received general allegations of fiscal misconduct allegedly engaged in by one or more now former members of the management team of the Plaintiffs. Plaintiffs conducted an investigation into the allegations, which revealed multiple acts of misconduct by former employees of Plaintiffs as well as by vendors that provided goods and services to Plaintiffs and by promoters of events that were held at Plaintiffs' facilities. Based on a further and extensive investigation thereafter, the combined acts of misconduct were found to have resulted in damage to Plaintiffs exceeding the sum of at least \$3,000,000.

19. Several of the acts of misconduct that were committed should have been identified by SingerLewak as part of performing an audit in accordance with generally accepted auditing standards ("GAAS"), which it was required to follow when it held itself and its partners out as

1 being certified public accountants. The misconduct should have then been reported to Plaintiffs,  
2 as also required by GAAS, which would have substantially mitigated Plaintiffs' losses.

3 20. Among other things, SingerLewak failed to identify at least 44 instances of cash  
4 payments made between December 31, 2007 and August 7, 2011 totaling more than \$965,000.00  
5 to a union shop steward of the International Alliance of Theatrical Stage Employees Local 33  
6 ("IATSE") in connection with events held at the Plaintiffs' public facilities. The purposes for  
7 these cash payments are still being determined, but included, without limitation, wage payments  
8 to the shop steward and stagehands that were outside the ordinary and usual employment  
9 compensation practices of Plaintiffs. Some of the cash payments were made following  
10 withdrawals from Plaintiffs' operating bank account for deliveries of cash by armored car service,  
11 while other cash payments were made directly from the box office receipts of the Plaintiffs.

12 21. SingerLewak never noted the practice of cash payments for payroll purposes  
13 during the years that it performed audits of the Plaintiffs even though it reviewed documents  
14 including settlement statements for events that clearly show the practice was occurring, and never  
15 informed the Commissioners of the practice, despite the fact that it purportedly verified amounts  
16 and terms to settlement statements. The practice of paying cash wages resulted in the employees  
17 not paying their federal and state taxes on the employees' wages and not paying approximately  
18 twenty-nine percent (29%) in employee-related costs, resulting from non-payment of a payroll  
19 handling fee, FICA and Medicare (7.65%), federal (0.90%) and state unemployment (3.50%)  
20 taxes, and workers' compensation (15.51%). The practice exposed Plaintiffs to liability in an  
21 amount in excess of fifty-eight percent (58%) more than the cash paid, as a result of the effect of  
22 all payroll taxes, and federal and state withholding taxes, not including interest, penalties, and the  
23 cost of reconstruction and filing of the Plaintiffs' federal and state tax returns. Plaintiffs are also  
24 exposed to additional liability to the IATSE Local 33 Pension Fund, the IATSE Local 33 Health  
25 & Welfare Fund, and the IATSE Local 33 401(k) Plan of twenty-one percent (21%) of the cash  
26 payroll amounts paid because the union shop steward did not make the contributions to the trust  
27 funds despite being paid with cash for that purpose. IATSE Local 33 also claims that Plaintiffs  
28 are liable for union dues not withheld from wages and paid on behalf of union employees.

1           22.     In addition, Plaintiffs discovered SingerLewak failed to perform its auditing and  
2 accounting services in accordance with GAAS because it failed to identify numerous violations of  
3 generally accepted accounting principles ("GAAP") and standards established by the  
4 Governmental Accounting Standards Board ("GASB"). These violations included, but are not  
5 limited to, the following, which a properly planned audit in accordance with GAAS should have  
6 disclosed and required SingerLewak to timely disclose to Plaintiffs:

7                   (a)     First, SingerLewak failed to identify material, deferred rent  
8 liabilities for two ground leases as required by GASB standards. SingerLewak evaluated  
9 the provisions of the subject ground leases but failed to advise Plaintiffs that the failure to  
10 use the straight line depreciation method is a GAAP error. The error led to Plaintiffs'  
11 expenses being understated by \$268,299.

12                   (b)     Second, the financial statements audited by SingerLewak for  
13 Plaintiffs failed to record a material liability for the amount of unpaid, required  
14 contributions for Plaintiffs' retiree medical plan as required by GASB standards.  
15 SingerLewak's error led to a belated recognition of unpaid, but required contributions of  
16 approximately \$439,000 and an understated expense of \$536,000.

17                   (c)     Third, the financial statements audited by SingerLewak reflected  
18 deposits in the approximate amount of \$870,000 for which there was no reasonable  
19 expectation that they would be realized. SingerLewak, although aware of the facts, did  
20 not take appropriate steps to determine the basis for not writing off the amount under  
21 GAAP.

22                   (d)     Fourth, the financial statements audited by SingerLewak reflected  
23 certain property and equipment valued in excess of \$500,000 as capital assets when the  
24 items should have been recorded as expenses. SingerLewak was aware of Plaintiffs'  
25 capitalization policies, but did not confirm that they were followed. That error, together  
26 with the failure to test the actual physical existence of fixed assets, led to fixed assets  
27 being overstated and expenses understated in the amount of \$578,200.

1           23.     SingerLewak's failure to perform adequate audits in accordance with GAAS  
2     resulted in material errors and omissions in Plaintiffs' financial activities and position, which in  
3     turn resulted in Plaintiffs (1) placing inappropriate reliance on such financial information based  
4     on their reasonable expectation that audits performed by SingerLewak were consistent with due  
5     professional care in accordance with professional standards and GAAS, and (2) making capital  
6     commitments and improvements and other expenditures that they would not have made had they  
7     been aware of the true state of their financial affairs, including, but not limited to, capital  
8     improvements stated in Section 13.1 and Exhibit F of the May 14, 2008 Lease Agreement  
9     between the Commission and the University of Southern California, most significantly the  
10    purchase of a state of the art video board (and, consequently, new sound system cabinets and  
11    additional sound system equipment) at a cost of more than \$6.7 million. Plaintiffs' reliance on  
12    SingerLewak's audits, causing in turn Plaintiffs' misperceived financial position, also materially  
13    and substantially affected Plaintiffs' negotiations with the University of Southern California  
14    concerning the 2008 lease. Had Plaintiffs' known the true state of their financial affairs, Plaintiffs  
15    would not have agreed to certain terms and provisions contained in the USC lease agreement.

16           24.     In addition, as Plaintiffs' auditor, SingerLewak was required to assess internal  
17    controls as part of planning its audits and establishing adequate testing procedures and should  
18    have been intimately familiar with the gathering of information that formed the bases of  
19    Plaintiffs' financial statements as well as the internal controls that were put in place to ensure that  
20    the information was accurate and reliable. Indeed, GAAS requires an auditor to gain an  
21    understanding of internal controls sufficient to assess the risk of a material misstatement,  
22    including a material misstatement due to fraud. SingerLewak was in the unique position to  
23    assess, and was expected to assess in accordance with GAAS, the quality of information it was  
24    given to audit, the adequacy of support for Plaintiffs' financial statements, and what internal  
25    controls should have been in place to ensure the accuracy and reliability of that information. The  
26    assessment of Plaintiffs' internal controls performed by SingerLewak in connection with its audit  
27    of Plaintiffs' financial statements for their fiscal year ending June 30, 2007 did not comport with  
28    GAAS. Worse yet, SingerLewak did not perform an assessment of Plaintiffs' internal controls in

1 connection with its audits of Plaintiffs' financial statements for their fiscal years ending June 30,  
2 2008, June 30, 2009, and June 30, 2010 or even update its understanding of the internal controls  
3 in place in 2007.

4 25. In direct contravention of customs, standards, and practices that are typical in the  
5 practice of auditing and accounting, SingerLewak failed to notify Plaintiffs of the following lack  
6 of internal controls, among others, over the information that made up Plaintiffs' financial  
7 statements:

8 (a) There was improper segregation of duties in Plaintiffs' accounting  
9 department;

10 (b) There was no requirement that events held at Plaintiffs' facilities  
11 that were expected to generate significant revenue be reviewed or approved by Plaintiffs'  
12 governing body;

13 (c) There were no formal processes for authorizing vendors that  
14 provided materials or services to Plaintiffs;

15 (d) There was no system for taking periodic inventory or tracking of  
16 individual property or equipment;

17 (e) There was no formal pricing policy for events held at Plaintiffs'  
18 facilities;

19 (f) There was no check on the Plaintiffs' former management's  
20 significant authority to issue bonuses and over the amount of bonuses to issue; and

21 (g) There were no formal processes in place (including, among other  
22 things, a code of conduct to which Plaintiffs' employees agreed to abide) to identify  
23 whether Plaintiffs' former managers were practicing sound integrity and ethical values.

24 26. SingerLewak consistently rated control risk as low for the Plaintiffs, despite the  
25 obvious deficiencies. Although SingerLewak will argue today that the former management  
26 employees must have lied to the accounting firm, or that the Commission should have discovered  
27 any corrupt activity affecting the operations or should not have trusted the former employees, the  
28 fact is that SingerLewak's failure to understand, appreciate or bring to the Plaintiffs' attention the



1 material issues involved in the internal control environment left the Commission and Association,  
2 and their governing bodies, vulnerable to fraud, theft, misuse of assets, diversion of revenue, and  
3 conflicts of interest.

4 27. Because SingerLewak failed to communicate to Plaintiffs material failures in  
5 internal control, and because it did not modify its audit opinion as required by GAAS when such  
6 failures led to materially misstated financial information, Plaintiffs reasonably relied upon their  
7 "clean" audit opinion.

8 28. The lack of internal controls materially and substantially led to the failure to detect  
9 the misconduct committed by Plaintiffs' former employees. Had the above-described internal  
10 controls been in place, Plaintiffs would have detected that certain of its former employees were  
11 engaged in self-dealing and conflicts of interest, that certain former employees had an ownership  
12 interest in companies that provided materials and services to Plaintiffs, that the terms of some  
13 agreements with certain event promoters were more favorable to the event promoters as compared  
14 to other event promoters, that certain materials purchased by Plaintiffs were stolen, that 44 events  
15 at the Coliseum and Sports Arena from December 31, 2007 through December 31, 2011 involved  
16 cash payrolls, that the Association filed incomplete employment tax returns, and that bonuses  
17 were issued to employees when Plaintiffs were not in a financial position to issue bonuses.  
18 Examples of the misconduct from 2007 into 2011 that SingerLewak failed to identify include, but  
19 are not limited to, the following:

20 (a) Payments by promoters of electronic music festivals held at  
21 Plaintiffs' facilities to one of Plaintiffs' employees (or to a company he owned or  
22 controlled) totaling at least \$1,891,680;

23 (b) Payments by filming and/or production companies that contracted  
24 to use Plaintiffs' facilities to one of Plaintiffs' employees (or to a company he owned or  
25 controlled) of approximately \$125,000; and

26 (c) Payments by vendors that contracted to sell their products at  
27 Plaintiffs' facilities to one of Plaintiffs' employees (or to a company he owned or  
28 controlled) of approximately \$120,000.

1           29.     Plaintiffs were required to and did incur substantial attorneys' fees and other costs  
2 in preparation and prosecution of a lawsuit against two former members of Plaintiffs'  
3 management team and others due to SingerLewak's errors and omissions. The action is titled *Los*  
4 *Angeles Memorial Coliseum Commission, et al. v. Patrick Thomas Lynch, et al.* and is currently  
5 pending in the Los Angeles Superior Court (Case No. BC472814). In addition, Plaintiffs were  
6 required to and did incur substantial attorneys' fees and other costs in seeking to resolve actual or  
7 potential claims made by the IATSE-related parties and the tax authorities arising out of the cash  
8 payments practice described in paragraphs 20 and 21 above. Plaintiffs' damages in this regard  
9 are currently in excess of \$400,000.00 and continue to accrue because the matters are ongoing.

10           30.     Plaintiffs entered into a Tolling Agreement with SingerLewak effective February  
11 2, 2012 that tolled the statute of limitations applicable to the claims asserted in this lawsuit as of  
12 February 2, 2012.

13                                 **FIRST CAUSE OF ACTION**

14                                 **(Professional Negligence)**

15                                 **(Against Defendant SingerLewak and Does 1 through 100)**

16           31.     Plaintiffs reallege and incorporate by reference the allegations of paragraphs 1  
17 through 30 of this Complaint as though set forth in full.

18           32.     SingerLewak and Does 1 through 100 each owed Plaintiffs a duty of care, and the  
19 duty to competently perform the auditing and accounting services that they were hired by  
20 Plaintiffs to perform in accordance with due professional care as set forth in GAAS and as legally  
21 required by holding themselves out as certified public accountants.

22           33.     By committing the errors and omissions set forth in this Complaint, including but  
23 not limited to: failing to identify the unlawful cash payments that were made to the IATSE shop  
24 steward for labor performed by Plaintiffs' employees; effectively protecting corrupt former  
25 management employees and complicit, corrupt promoters of events; incorrectly reflecting assets  
26 that Plaintiffs no longer owned; improperly accounting for the deferred rent liability of two  
27 ground leases; failing to properly book the liability for the retiree medical plan; incorrectly  
28 reflecting deposits for which there was no reasonable expectation that they would be realized; and

1 failing to notify Plaintiffs of their lack of internal controls and related deficiencies, Defendants,  
2 and each of them, breached the duty of due professional care owed to Plaintiffs. The breach of  
3 these duties constitutes negligence.

4 34. As a direct, legal and proximate result of the negligence of the Defendants,  
5 Plaintiffs have incurred damages in an amount that will be proved at trial but which is in excess  
6 of the jurisdictional minimum of this court.

7 **SECOND CAUSE OF ACTION**

8 **(Gross Negligence)**

9 **(Against Defendant SingerLewak and Does 1 through 100)**

10 35. Plaintiffs reallege and incorporate by reference the allegations of paragraphs 1  
11 through 30 of this Complaint as though set forth in full.

12 36. SingerLewak and Does 1 through 100 each owed Plaintiffs a duty of care, and the  
13 duty to competently perform the auditing and accounting services that they were hired by  
14 Plaintiffs to perform in accordance with due professional care as set forth in GAAS and as legally  
15 required by holding themselves out as certified public accountants.

16 37. The errors and omissions committed by SingerLewak and Does 1 through 100 set  
17 forth in this Complaint, including but not limited to: failing to identify the unlawful cash  
18 payments that were made to the IATSE shop steward for labor performed by Plaintiffs'  
19 employees; effectively protecting corrupt former management employees and complicit, corrupt  
20 promoters of events; incorrectly reflecting assets that Plaintiffs no longer owned; improperly  
21 accounting for the deferred rent liability of two ground leases; failing to properly book the  
22 liability for the retiree medical plan; incorrectly reflecting deposits for which there was no  
23 reasonable expectation that they would be realized; and failing to notify Plaintiffs of their lack of  
24 internal controls and related deficiencies, constitute a failure to use even slight care and were an  
25 extreme departure from the ordinary standard of conduct required of Defendants, and each of  
26 them, as Plaintiffs' accountants and auditors. The breach of these duties constitutes gross  
27 negligence.

38. As a direct, legal and proximate result of the gross negligence of the Defendants, Plaintiffs have incurred damages in an amount that will be proved at trial but which is in excess of the jurisdictional minimum of this court.

### THIRD CAUSE OF ACTION

**(Breach of Fiduciary Duty)**

**(Against Defendants SingerLewak and Does 1 through 100)**

39. Plaintiffs reallege and incorporate by reference the allegations of paragraphs 1 through 30 of this Complaint as though set forth in full.

40. Defendants SingerLewak and Does 1 through 100, as Plaintiffs' accountants, owe a fiduciary duty to Plaintiffs. This duty involves acting with the utmost good faith in the best interests of Plaintiffs, with undivided loyalty and allegiance, in the faithful execution of the auditing and accounting services they were hired to perform in accordance with professional standards for certified public accountants.

41. Defendants SingerLewak and Does 1 through 100, breached their fiduciary duty to Plaintiffs when they failed to identify the unlawful cash payments that were made to the IATSE shop steward for labor performed by Plaintiffs' employees; effectively protected corrupt former management employees and complicit, corrupt promoters of events; incorrectly reflected assets that Plaintiffs no longer owned; improperly accounted for the deferred rent liability of two ground leases; failed to properly record the liability for the retiree medical plan; incorrectly reflected deposits for which there was no reasonable expectation that they would be realized; and failed to notify Plaintiffs of their lack of internal controls and related deficiencies.

42. Plaintiffs suffered damages as a result of Defendants' breaches of their fiduciary duty. The damages caused by Defendants' breaches should be awarded to Plaintiffs in an amount according to proof at trial but which is in excess of the jurisdictional minimum of this court.

## PRAYER FOR RELIEF

Plaintiffs pray for judgment against Defendants, and each of them, as follows.

1. For Special, General and Consequential Damages according to proof at trial, and which include the following:

1 (a) The approximate \$6.7 million purchase price of the state of the art  
2 video scoreboard and related equipment that would not have been purchased but for  
3 SingerLewak's failure to identify GAAP errors in Plaintiffs' financial statements.

4 (b) The approximate \$2.2 million misappropriated by one of Plaintiffs'  
5 former employees, which would have been avoided but for SingerLewak's failure to  
6 communicate to Plaintiffs the lack of internal controls.

7 (c) The combined potential liability to the IATSE-related parties and  
8 tax authorities in excess of \$1 million arising out of the cash payments practice that went  
9 unidentified by SingerLewak every year from 2007 into 2011.

10 (d) The \$870,000 in deposits paid by Plaintiffs for soccer events that  
11 never occurred and would have been avoided but for SingerLewak's failure to  
12 communicate to Plaintiffs the lack of internal controls.

13 2. For attorneys' fees and all other costs incurred in preparing to file and prosecuting  
14 the action titled *Los Angeles Memorial Coliseum Commission, et al. v. Patrick Thomas Lynch, et*  
15 *al.* (Los Angeles Superior Court Case No. BC472814) as well as seeking to resolve actual or  
16 potential claims made by the IATSE-related parties and tax authorities based on the Tort of  
17 Another Doctrine. Plaintiffs' damages in this regard are currently in excess of \$400,000.00 and  
18 continue to accrue because the matters are ongoing;

19 3. For interest at the legal rate on all amounts awarded;

20 4. For the costs of suit incurred herein; and

21 5. For further and other relief as the court deems just and proper.

22  
23 Dated: February 14, 2013

BURKE, WILLIAMS & SORENSEN, LLP

24  
25 By: Charles E. Slyngstad  
Charles E. Slyngstad

26 Attorneys for Plaintiffs  
27 LOS ANGELES MEMORIAL COLISEUM COMMISSION &  
28 LOS ANGELES MEMORIAL COLISEUM ASSOCIATION